

## NEW ARIZONA MINE TAX BILL

Full Text of Bill Introduced by Doran of Yavapai in the Territorial Council—Mines in Productive and Non-Productive Classes.

The bill introduced in the territorial council by A. J. Doran of Yavapai last week is almost a copy of the mine taxation law in Colorado.

The following is the text of the bill:

Section 1. For the purpose of this act all mines and mining claims of whatever kind or character situated in the territory of Arizona shall be divided into two classes, as follows:

1. Productive mines and mining claims.

2. Non-productive mines and mining claims.

A productive mine or mining claim shall be:

(a) One that during the twelve months preceding the first day of January of each year, beginning A. D. 1905, has produced ores or mineral products of any kind or character aggregating in value as fixed by section 4 of this act thirty-seven hundred and fifty dollars or more.

(b) A number of mines or mining claims located in the same mining district and under one ownership or management, from one, several, or all of which are produced during each year ores or mineral products of any kind or character aggregating in value as fixed by section 4 of this act, thirty-seven hundred and fifty dollars or more.

All other mines and mining claims shall be classed as non-productive.

Section 2. Every person, corporation, partnership or association engaged in mining upon any mine or mining claim of any kind or character, shall, between the first and thirtieth days of April in each year, make out a statement of the above named ores or mineral products from each mine or group of mines owned or worked by such person, corporation, partnership, or association during the twelve months next preceding the first day of January in each year, derived from the workings thereof. Such statement must be verified by the oath or affirmation of such person or the manager, superintendent or agent of such corporation, partnership or association, and must be delivered on or before April 30 of each year, to the assessor of the county in which such mine, or mining claim or claims are situated, and to the auditor of the territory. Said statement shall show the following:

The name and address of the owner.

The description and location of the mine, mines, mining claim or claims, covered by said statement, giving the name, area in acres, mining district and county. If there is no mining district established, then the location with relation to the nearest established district.

The number of tons of ore or other mineral products extracted, worked or sold during the period covered by the statement.

The amount and character of such ores or mineral products and the yield of such ores or mineral products in constituents of commercial value; that is to say, the number of ounces of gold, silver, and the number of pounds of copper, lead or other commercially valuable constituents paid for to the owner of said ores or mineral products during the period covered by the statement.

Section 3. The assessor of such county shall prepare on or before July 1 in each year after said statement is delivered to him an assessment roll called the "Assessment Roll of the Gross Products of Mines and Mining Claims," alphabetically arranged, in which shall be listed the gross product of all the mines and mining claims in his county, and in which shall be specified in separate columns and under the following heads:

1. The name and address of the owner of the mine or mining claim.

2. The description and location of such mine or mining claim, stating therein the name, area in acres, mining district and county. If there is no mining district established, then its location with relation to the nearest established district.

3. The yield of such ores or mineral products in constituents of commercial value; that is to say, the number of ounces of gold, silver, and the number of pounds of copper, lead or other commercially valuable constituents paid for to the owner of said ores or mineral products during the period covered by the statement. This statement shall also give the yield of the same in money during the period of twelve months covered by the statement, such yield in money to be determined as provided in section 4 of this act.

4. The total amount of taxes to be ascertained as hereinafter provided.

Section 4. It shall be the duty of the assessor to ascertain the value of these products as follows: He shall compute the value thereof, based upon the average market quotations of each of such products in New York city as evidenced by some established authority or market report such as the "Engineering and Mining Journal" of New York city, or any other standard paper giving the market records for the twelve months covered by the statement mentioned in section 2 of this act, and twenty per cent of such gross value in money shall constitute the total amount upon which the levy of taxes for the twelve months covered by said statement shall be fixed and made. And said assessor shall return twenty per cent of such gross value as the Assessment upon which the levy of taxes shall be made upon the claims covered by said statement.

Section 5. In the event the owner of any such productive mine or mining claim is dissatisfied with the valuation fixed as herein provided, such owner shall have the right to appeal to the district court of the county in which said mine or mining claim is situated, and such court shall hear and determine the question of value there-

of; and said courts are hereby authorized, empowered and directed to fix the average values of said products in the same manner as the assessor is required to do for the period of twelve months, next preceding such assessments by this act. The only issue to be tried by such court is whether the true average value according to the quotations above mentioned was correctly found by said assessor. Twenty per cent of the value so found by said court shall be the basis of taxation.

Appeals shall be taken by written notice to that effect to the assessor and served upon him in the same manner as a summons in a civil action. All appeals under this act must be taken within thirty days after the determination of the amounts fixed by the assessor.

Section 6. The value of a non-productive patented mine within the meaning of this act, for the purposes of taxation, and of all reduction mills, machinery, appliances and improvements located thereon shall be ascertained by the assessor for the county wherein the same are located in the same manner as the value of other property is ascertained by said assessor, and the same rate of taxation shall be levied as is levied upon other property in the same county; Provided, that all non-productive, unpatented mines or mining claims shall be free from taxation; but nothing herein shall be taken or understood to exempt from taxation any mills, machinery, reduction works, appliances, improvements, located upon said non-productive, unpatented mine or mining claim.

Section 7. The taxes levied upon all mines and mining claims in accordance with the provisions of this act shall be in full of all taxes on the same including the machinery and appliances used exclusively for said mines and mining claims in the mining or extracting of the ore or other mineral product from the same, except where surface ground is used for purposes other than mining and has a separate and independent value for such other purposes, in which case said surface ground or any part thereof so used for other than mining purposes shall be taxed as other property.

Section 8. If any person, corporation, partnership or association engaged in mining as mentioned in this act shall refuse or neglect to make and deliver under oath to the assessor the statement required by this act or to comply with the other requirements of this act, the assessor must note the refusal on the assessment book opposite the name of such person, corporation, association or partnership and must make an estimate of the value of the gross products of ores mined or extracted by such person, corporation, partnership or association, and enter the same upon the assessment roll; and the value so fixed by the assessor shall not be reduced.

In making the estimate of value provided for in this section the assessor shall have power to subpoena and examine on oath any person in relation to the gross products of ores mined and extracted in the county in which such mines are situated. Every person who willfully refuses to appear and testify when requested to do so by the assessor as above provided, for each and every refusal, and as often as the same is repeated, shall forfeit to the county the sum of one hundred dollars, to be recovered by action brought in the name of the assessor in a justice's court. All money recovered by any assessor under the provisions of this section must be paid by him into the county treasury of his county.

Section 9. If any person required by this act to make or file any statement or to verify under oath or affirmation any statement, shall willfully make such statement false in any material respect or shall willfully verify any false statement under oath or affirmation, such persons shall be deemed guilty of perjury and upon conviction thereof shall be punished as is by law provided for the punishment of perjury.

Section 10. If in the opinion of the assessor the statement required by this act to be filed is false or incomplete, he must assess the gross product of the mine or mining claims, covered by said statement in the same manner as if no statement had been made and delivered; Provided, however, the owner of such mine or mining claim shall have the right of appeal to the district court of the county in which said mine or mining claim is situated from such action or assessment of the assessor. Said appeal shall be taken by giving written notice to that effect to the assessor within thirty days after his determination of said assessment, said notice to be served as a summons in a civil action. Within twenty days after the service of such notice the assessor shall transmit to the clerk of said district court, a certified copy of the record of said assessment. Thereafter the procedure shall be according to the law of procedure of district courts of this territory; and the issue to be tried upon such appeal shall be the value of the gross product of the mine, mines or mining claim or claims in question and according to the provisions of this act. Twenty per cent of the actual value so determined by the court upon such hearing shall be the assessed value of the property in question and the assessor shall cause his record to conform to such finding and shall return such value as the assessment for such property.

Section 11. No other tax on mines and mining claims shall be levied other than as provided by this act, and the taxes mentioned in this act must be collected, and the payment thereof enforced in the same manner as is provided for the collection and enforcement of other taxes and every such tax is a lien upon the mines or mining claims from which the product or products are extracted, which lien attaches on the first Monday in February of each year, and the sale for delinquent taxes shall be made as provided for the sale of real estate for delinquent taxes.

Section 12. The duty of the assessor, the board of supervisors and the clerk of the board of supervisors, and all other officials as to the assessment of the products of mines, the statements thereof and other official acts, shall be the same, except as herein provided, as their duties now are regarding the assessment of other property.

Section 13. In the event the owner of any such productive mine or mining claim is dissatisfied with the valuation fixed as herein provided, such owner shall have the right to appeal to the district court of the county in which said mine or mining claim is situated, and such court shall hear and determine the question of value there-

### Household News.

The reading lamp was reading.  
And the savings bank was saving.  
While the kneading board was kneading.  
And the shaving mug was shaving.  
But the looking glass was looking  
In all different directions  
(While the cuckoo clock was cooking)  
And was making some reflections.

Then the inkling pad ceased inkling.  
And the drinking glass was drinking  
That the drinking glass was drinking  
More than it should be imbibing.  
And the telephone was telling.  
What was mentioned by the mirror.  
And the spelling book was spelling  
All the words to make them clearer.

Yes, the writing desk was writing  
All the looking glass' gossip—  
All the lavenderos biting.  
On the drinking glass it saw sip—  
And the prayer rug was praying  
That they should avoid a quarrel  
And from all that they were saying  
Struggled hard to fetch a moral.

Then the whisk broom started whisking  
Back and forth to tell the others  
Of how much they all were missing.  
When they should serve as brothers.  
Suddenly in came the mistress.  
And she halted at the border  
Of the room and said in distress:  
"Why, the place is in disorder!"  
—Wilbur D. Nesbit in Judge

Getting Tired.



Sweetington Swain—Of course, Angelina, I'd just love to draw you around forever. But don't you think you're liable to catch the "auto face" if you don't go home right away?—New York World.

Another Boss Out.

That there is a startling difference between the temper of the rising generation and that of the youth whose young ideas shot up according to the teachings of Mrs. Hannah More and Sanford and Merton has recently been proved by a little seven-year-old girl who was laboriously spelling her way through a reading lesson.

"Always speak the truth," she said.

"And obey your parents."

"Be gentle and quiet. Never slam the door and shout and scream about the house."

"At the table eat slowly, not in a greedy manner like a pig."

Suddenly the little girl shut the book with a portentous bang and announced with firmness and decision:

"I'm not going to let any old Third Reader boss me like that!"—Rochester Herald.

The Investigators.

They were in the haunted house. A solitary candle burned fitfully on the table between them. Its flame cast weird shadows on the moldy ceiling. A rat gnawed behind the wainscoting. "Hark!" hoarsely whispered one of the watchers as he clutched his companion's arm.

"What is it?"

"Didn't you hear that peculiar tick?"

The other man peered about him in evident terror.

"What tick?" he tremblingly asked.

The first man's voice grew solemn.

"The candle's tick, of course."

And the family spook was still laughing when the bell tolled 12—Cleveland Plain Dealer.

Wanted Wild Nurse.

Little Dorothy, aged three years, sat quietly listening to the dinner table conversation, on this occasion about trained nurses (a little sister had just arrived in the home).

When the elders had exhausted the subject and there was a lull in the conversation she broke in with:

"Mamma, if Mith Jones is a trained nurse, what is a wild nurse?"—New York Globe.

As a Public Entertainer.

Visitor (at animal circus)—That monkey exhibits almost human intelligence.

Attendant—He exhibits more than human intelligence, sir. He does his act without mixing a monologue with it and without looking at you and waiting for applause.—Chicago Tribune.

He Knew Her.

"What seats have you?" asked the man at the box office.

"How many?" asked the attendant.

"Two; my wife and myself."

"Last row. All I've got."

"Won't do. There's no man living could make my wife take a back seat."

—Yonkers Statesman.

An Expert Opinion.

"What we want to do," said the moralist, "is to strive for the uplifting of our fellow man."

"That is easy," said the flying machine inventor. "The difficulty is to keep him from dropping back to earth with a rude jar."—Washington Star.

The Real Head.

"There's a man at the door, pa," called little Willie from the lower hall, "who wants to see the boss of the house."

"Tell your mother," called pa.

"Tell Bridget," promptly called his mother.—Honston Post.

"Rob Peter to Pay Paul."

The common expression, "Robbing Peter to pay Paul," found its origin in London in 1550 when an appropriation was made from Saint Peter's cathedral (now Westminster abbey) to make up a deficiency in the accounts of Saint Paul's, the other famous English cathedral. The action aroused a good deal of adverse criticism on the part of the people, who coined the phrase for the occasion.

Colorado's First Woman Juror

"Hilda Smith!" As the clerk in the county court called the name this afternoon a young woman with masses of fluffy, golden hair and dancing blue eyes, stepped jauntily forward and Colorado's first taleswoman was ready to "answer truthfully all questions touching upon her qualifications to sit as a fair and impartial juror in the case at bar."

Miss Smith was impeached upon an open venire in the trial of a divorce case, and sat in the juror's box beside five men with no signs of trepidation.

"Gentlemen of the jury—" Judge McCall paused in his instructions when he glanced at the smiling face of the girl juror, "and lady of the jury," he added gallantly, and then proceeded.

The jury found in favor of the plaintiff and gave him a decree upon the ground of desertion.

Miss Smith collected \$1.50 and resumed the work with which she is more familiar, that of gathering news.

"It is not hard work," said Miss Smith, "but I have no desire to become a professional juror."—Denver dispatch to the New York Sun.

Doubtless He Did So

A certain young preacher was much disliked by his congregation for his foolishness and conceit. He considered himself greatly persecuted and, meeting an old German friend of his on the street one day, began to tell his woes, ending up by saying, "And Mr. Brown, the church warden, actually called me a 'perfect ass'; my cloth prevents me from resenting insults, but I think I should refer to it in the pulpit next Sunday."

"Mein friend," said the old German, with a twinkle in his eye, "I know not, but I think that all you can do will be to youst to Bray for them, as usual!"—Lippincott's.

Notes for Young Housekeepers

To keep the furniture from cracking—Have no heavyweight callers.

The best kind of cards for calling is four aces.

Potatoes a la Bernhardt are potatoes cut long and slim.

To keep eggs lay them in a cool place.

If the hens do your laying for you, notify them.

An excellent thing for luncheon is an appetite.

To avoid toothache, be careful not to lay your teeth in a draught nights.

Tipsey cake is made by taking a dry cake and pouring whisky into it until it can hold no more. If it is not tipsy then, it ought to be.—Boston Transcript.

Wear—I dreamt that I wuz de proud owner of an auto.

Dusty—An' I guess you was in it all de time.

Wear—No; underneath.

An Old Saying

A Parisian, on returning home from a month's holiday, examined his cook's accounts.

"But you have put down my expenses for the time I wasn't here," he said.

"Yes, sir," said the cook, "but, you see, one person more or less doesn't really make any difference."—Nos Loisirs.

BEE'S LAXATIVE COUGH SYRUP

RELIEVES COUGHS AND COLDS

W. B. Brackien, Prop.

## Brown & Scanlan

Successors to I. O. LOWTHIAN

### Fuel, Feed and Groceries

P. O. Box 696

Telephone 751

Store Opp. Depot

PURE BRED  
WHITE LEGHORN EGGS  
\$1.00 per setting  
C. P. BREITENTEN, West of Graveyard

When Buying, Selling or  
Renting go to

NICK MILICK

The Arizona

Real Estate Broker

No. 28 Trust Building

Square Deal EVerytime

HOME  
INVESTMENT  
COMPANY

## SCOBLE, SOBEY & CO.

SUCCESSORS TO

OATS, SCOBLE & CO.



KNOWN TO CARRY THE  
Finest Goods in the City!

Have you tried our Ferndell Goods?  
If not, why not?  
Once tried, always used.

Subscribe for the Daily Arizona Silver Belt. All the news.

## GLOBE COMMERCIAL COMPANY

Advance Styles! Very Special

MADE TO ORDER

### Ladies' Waists

Only one of each kind

Now on exhibition, see show window

Ask for free sample of  
"DULCE DE AROZ"

Phone 221



J. S. SCOTT

Complete line of

PLUMBERS' MATERIAL

Always on hand

North Broad St., Just below

lev Bank

## ARIZONA

### STEAM

### LAUNDRY

ANYTHING YOU WANT!

Of the quality you want, in the quantity you require, is our offer in Meats and Poultry. Another offer we propose is careful handling, cutting and delivery. Still another, lowest selling price the market will warrant. With such a combination, proved by years of square dealing, ought we not to have your trade?

Pioneer Meat Co.



FOR EVERYTHING IN

Stationery, Wall Paper, Paints,

Oils, Ammunition, Guns, Cutlery,

Notions etc., go to

G. S. Van Wagenen.

Assayer and Chemist

H. E. BIERCE

Globe, Arizona

Agent for DEMING SMELT

Hotel MAURICE

NORTH GLOBE

Finest rooms in the city

Everything new, reasonable and special

inducements offered

getting accommodations

by the month. . . . .

The Commercial Mines and Real Estate

Office, opposite postoffice, "Hello" 173

## Hanawalt Bros

Improved and unimproved properties

ties in every part of the city.

LOTS--We have some rare bargains

gains in these.

STOCKS of every kind bought and

sold. Give us a call.

## J. P. McNeill

AGENT FOR

### Moore's Merritt Steel Range

### Excelsior Steel Range

### Stuart Steel Range

ALSO COOK STOVES OF

EVERY DESCRIPTION

You have heard of the Famous  
OSTERMOOR MATTRESS  
Always look at the label before  
purchasing. We have them.

Big Assortment of Mission Style  
Furniture Ranging in Price from  
the cheapest to the Most Costly

If you want a Rooming House Furnished  
Let us give you a price.

Manzan Pile Remedy  
RELIEVES WHEN OTHERS FAIL

Pinesalve ACTS LIKE A POUltICE  
Carbolized RELIEVES ALL  
FORMS OF SKIN DISEASE

RING'S DYSPEPSIA TABLETS  
Relieve Indigestion and Stomach Troubles